

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>NEW SHARON</div> <div>CITY OF NEW SHARON, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16206200500000</div> <div>City Clerk</div> <div>101 S. Main St. PO Box 507</div> <div>New Sharon, IA 50207</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		234,115		234,115	219,832
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		234,115		234,115	219,832
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		108,073	0	108,073	95,476
Licenses and permits		2,446	0	2,446	3,000
Use of money and property		25,853	15,559	41,412	45,700
Intergovernmental		200,504	0	200,504	224,374
Charges for fees and service		1,760	320,336	322,096	320,127
Special assessments		0	0	0	0
Miscellaneous		14,617	0	14,617	250
Other financing sources		0	66,000	66,000	60,000
Total revenues and other sources		587,368	401,895	989,263	968,759
Expenditures and Other Financing Uses					
Public safety		179,689	0	179,689	157,402
Public works		97,321	0	97,321	139,000
Health and social services		0	0	0	
Culture and recreation		66,782	0	66,782	45,900
Community and economic development		0	0	0	10,700
General government		90,677	0	90,677	155,050
Debt service		0	0	0	
Capital projects		0	0	0	
Total governmental activities expenditures		434,469	0	434,469	508,052
Business type activities		0	362,997	362,997	380,973
Total ALL expenditures		434,469	362,997	797,466	889,025
Other financing uses, including transfers out		0	66,000	66,000	60,000
Total ALL expenditures/And other financing uses		434,469	428,997	863,466	949,025
Excess revenues and other sources over (Under) Expenditures/And other financing uses		152,899	-27,102	125,797	19,734
Beginning fund balance July 1, 2014		1,117,602	347,609	1,465,211	1,274,344
Ending fund balance June 30, 2015		1,270,501	320,507	1,591,008	1,294,078
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 0	Other long-term debt		\$ 0
Revenue debt		\$ 657,750	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 2,250,435
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10/29/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Lisa Munn		→	641	637-4124	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF NEW SHARON						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	234,115						234,115			234,115	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	234,115	0		0	0		234,115		T01	234,115	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	234,115	0		0	0	0	234,115			234,115	6				
7	<b>TIF revenues</b>							0		T01	0	7				
8	<b>Other city taxes</b>							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	3,406						3,406		T15	3,406	9				
11	Parimutuel wager tax							0		C30	0	10				
12	Gaming wager tax							0		C30	0	11				
13	Mobile home tax							0		T19	0	12				
14	Hotel/motel tax	1,633						1,633		T19	1,633	13				
15	Other local option taxes		103,034					103,034		T09	103,034	14				
16	<b>TOTAL OTHER CITY TAXES</b>	5,039	103,034	0	0	0	0	108,073	0		108,073	15				
17	<b>Section B - LICENSES AND PERMITS</b>	2,446						2,446		T29	2,446	16				
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
19	Interest	228	1,474				199	1,901		U20	1,901	18				
20	Rents and royalties	5,700						5,700	15,559	U40	21,259	19				
21	Other miscellaneous use of money and property		18,252					18,252		U20	18,252	20				
22								0			0	21				
23	<b>TOTAL USE OF MONEY AND PROPERTY</b>	5,928	19,726	0	0	0	199	25,853	15,559		41,412	22				
24	<b>Section D - INTERGOVERNMENTAL</b>											23				
25												24				
26	<b>Federal grants and reimbursements</b>											25				
27	Federal grants							0		B89	0	26				
28	Community development block grants							0		B50	0	27				
29	Housing and urban development							0		B50	0	28				
30	Public assistance grants							0		B79	0	29				
31	Payment in lieu of taxes							0		B30	0	30				
32								0			0	31				
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	32				
34												33				
35												34				
36												35				
37												36				
38												37				
39												38				
40												39				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF NEW SHARON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		134,450					134,450		C46	134,450	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	3,019						3,019		C89	3,019	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	3,019	134,450	0	0	0	0	137,469	0		137,469	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions	63,035						63,035		D89	63,035	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	63,035	0	0	0	0	0	63,035	0		63,035	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	66,054	134,450	0	0	0	0	200,504	0		200,504	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	189,303	A91	189,303	73				
74	Sewer							0	131,033	A8Ø	131,033	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0		A81	0	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF NEW SHARON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	1,760						1,760		A03	1,760	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	1,760	0	0	0	0	0	1,760	320,336		322,096	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	714						714		U30	714	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	13,463						13,463			13,463	113				
114								0			0	114				
115	perpetual care fund						440	440			440	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	14,177	0	0	0	0	440	14,617	0		14,617	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF NEW SHARON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	329,519	257,210	0	0	0	639	587,368	335,895		923,263	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans							0	66,000		66,000	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	66,000		66,000	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	329,519	257,210	0	0	0	639	587,368	401,895		989,263	132
133												133
134	Beginning fund balance July 1, 2014	329,765	721,348				66,489	1,117,602	347,609		1,465,211	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	659,284	978,558	0	0	0	67,128	1,704,970	749,504		2,454,474	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF NEW SHARON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	92,897						92,897		E62	92,897	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	62,076						62,076		E24	62,076	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	20,384						20,384		E66	20,384	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	4,332						4,332		E32	4,332	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	179,689	0	0	0	0	0	179,689			179,689	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF NEW SHARON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	28,938	67,040					95,978		E44	95,978	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		1,343					1,343		E44	1,343	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	28,938	68,383	0	0	0	0	97,321			97,321	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF NEW SHARON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF NEW SHARON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation							0		E52	0	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	51,036						51,036		E61	51,036	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation							0		E61	0	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	15,746						15,746		E03	15,746	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	66,782	0	0	0	0	0	66,782			66,782	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation							0		E89	0	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF NEW SHARON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,741						7,741		E29	7,741	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	46,696						46,696		E23	46,696	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	6,962						6,962		E25	6,962	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	29,278						29,278		E31	29,278	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	90,677	0	0	0	0	0	90,677			90,677	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	366,086	68,383	0	0	0	0	434,469			434,469	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF NEW SHARON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								234,358	E91	234,358	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								123,199	E80	123,199	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF NEW SHARON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects								5,440		5,440	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								362,997		362,997	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	366,086	68,383	0	0	0	0	434,469	362,997		797,466	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out							0	66,000		66,000	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	0	0	0	0	0	0	66,000		66,000	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	366,086	68,383	0	0	0	0	434,469	428,997		863,466	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>		910,175				67,128	977,303			977,303	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>							0			0	266
267	<b>Unassigned</b>	293,198						293,198			293,198	267
268	<b>Total Governmental</b>	293,198	910,175	0	0	0	67,128	1,270,501			1,270,501	268
269	<b>Proprietary</b>								320,507		320,507	269
270	<b>Total ending fund balance June 30, 2015</b>	293,198	910,175	0	0	0	67,128	1,270,501	320,507		1,591,008	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	659,284	978,558	0	0	0	67,128	1,704,970	749,504		2,454,474	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF NEW SHARON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

194,557

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 509,000	29U \$	39U \$ 25,000	49U \$	49U \$	49U \$ 508,750	49U \$	191 \$ 15,270
2. Sewer utility	19U 171,000	29U	39U 22,000	49U	49U	49U 149,000	49U	189 2,993
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	680,000	0	47,000	0	0	657,750	0	18,263

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>	W01	W31	W61		
	\$	\$		1,591,008	1,591,008

REMARKS

V98

Continued on next page

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